

July 14, 1995

Ms. Sue Norris  
Philip Morris USA  
120 Park Avenue  
New York, NY 10017-5592

Dear Sue:

As requested, attached is the summary of Dave's 1995 Direct Marketing production costs. Please do not hesitate to call me if you have any questions.

Sincerely,



Charles Silvestro

CC:  
E. Purcell  
D. Findel  
T. Hay  
K. Comisky  
N. Conrad-PM  
B. Mullen-PM

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